

Exhibit D

UNITED STATES DISTRICT COURT
for the
District of Minnesota

SUBPOENA TO TESTIFY BEFORE A GRAND JURY

To: Murry & Associates, LLC
Attn: Patrick Murry
7575 Golden Valley Rd
Suite 119
Golden Valley, MN 55427

YOU ARE COMMANDED to appear in this United States district court at the time, date, and place shown below to testify before the court's grand jury. When you arrive, you must remain at the court until the judge or a court officer allows you to leave.

Place:	Date and Time:
WARREN E. BURGER FEDERAL COURTHOUSE 316 NORTH ROBERT STREET, ROOM 326 ST. PAUL, MN 55101	12/5/2016 09:00 AM

You must also bring with you the following documents, electronically stored information, or objects (*blank if not applicable*):

See Attachment to the Grand Jury Subpoena.

Compliance with this subpoena may be achieved by appearing before the Grand Jury on the date and time specified with the records; OR by providing the requested documents in ELECTRONIC FORMAT ONLY to USAMN.WCS@USDOJ.GOV referencing subpoena number 2014R00312-0093.

Date: 11/4/2016

CLERK OF COURT



Signature of Clerk or Deputy Clerk

The name, address, e-mail, and telephone number of the United States Attorney, or Assistant United States Attorney, who requests this subpoena, are;

David M. Maria,
300 South Fourth Street, Suite 600
Minneapolis, MN 55415

**Should you have any questions regarding this subpoena, please see page 3
for contact information specific to your question(s).**

ATTACHMENT TO SUBPOENA ISSUED TO: Murry & Associates, LLC
Attn: Patrick Murry
7575 Golden Valley Rd, Suite 119
Golden Valley, MN 55427

FOR THE YEARS: 2007 to the present

Any and all documents in your custody or control relative to the financial transactions of:

Edward S Adams (SSN: [REDACTED] 9009)
Denise L Adams ([REDACTED] 2883)

Including but not limited to the following:

All books, records, bank statements, canceled checks, deposit tickets, work-papers, financial statements, correspondence and other pertinent documents furnished by or on behalf of the above named client(s) for the preparation of state and federal income tax returns and for any other entity in which either or both of them have a financial interest, including but not limited to:

All records used in or resulting from the preparation of federal and state income tax returns consisting of but not limited to work-papers, notes, papers, memoranda and correspondence used or prepared by you relative to the preparation of the aforementioned returns.

Copies of federal and state income and payroll tax returns, state sales tax returns and amended tax returns.

All records, books of account and other documents or papers relative to financial transactions of the principals.

All client billing records relative to this client to include records disclosing the dates and types of service rendered; client account cards; billing invoices; records reflecting the dates, amounts, purpose, and method of all payments (cash or check); and all correspondence with this client.

Subpoena Compliance: COMPLIANCE WITH THIS SUBPOENA MAY BE COMPLETED BY TURNING OVER THE ABOVE RECORDS TO:

AUSA David Maria
600 US Courthouse
300 South 4th Street
Minneapolis, MN 55415

Questions regarding production can be directed to Special Agent Brandon Belich at (218)725-1801.

PROOF OF SERVICE

This subpoena for *(name of individual or organization)* _____
was received by me on *(date)* _____.

☐ I served the subpoena by delivering a copy to the named person as follows: _____

_____ on *(date)* _____ ; or

☐ I returned the subpoena unexecuted because: _____

_____.

I declare under penalty of perjury that this information is true.

Date: _____

Server's Signature

Printed name and title

Server's address

Additional information regarding attempted service,
etc:

Attachment to the Grand Jury Subpoena

COMPLIANCE

The United States grand jury authorizes the custodian of the records, which are the subject of this grand jury subpoena *duces tecum*, to comply with this subpoena by providing the records as directed on this Attachment together with the completed and signed Certificate of Authenticity.

All documents must be produced electronically. If there is a compelling reason why the records cannot be provided electronically you must contact the requesting Agent to obtain approval.

CONFIDENTIALITY REQUEST. The United States grand jury requests that you not provide any information about this grand jury subpoena to third parties. Third parties include the affected customers and any person named in this grand jury subpoena. Any disclosure to third parties could impede the investigation being conducted and interfere with the enforcement of federal criminal law.

CONTACT INFORMATION	
Requesting AGENT (regarding documents or items)	Financial Officer (reimbursement or invoicing)
Christine Kroells Phone: (612) 884-7877	Daniel Schiller 612-664-5661 or Sarah Baggott 612-664-5752

STEPS TO COMPLIANCE

- ☐ Read the Description of documents and/or items to be produced found on the next page of this Attachment.
- ☐ If you have questions about the documents or items being requested, contact the Requesting Agent.
- ☐ Determine if the documents or items can be produced for less than \$200. If not, you must contact a Financial Officer listed above and obtain prior-approval for the additional amount.
- ☐ Produce the documents and other items in electronic format. You will not be reimbursed for items which are not produced in electronic format, or which are produced in an electronic format different from that specified in the included Guidelines For Electronic Documents, Audio, and Video, unless you have obtained prior-approval from the Requesting Agent.
- ☐ Complete and sign the Certificate of Authenticity, and include it with the produced documents and items.
- ☐ If you are eligible for reimbursement, complete and sign the form USA-211 or USA-212 included with this subpoena, and submit it with the produced documents and items.
- ☐ Deliver the documents to the requesting AUSA named on the bottom of the first page of this subpoena, in person or to the email address **usamn.wcs@usdoj.gov**

(continued on next page)

GUIDELINES FOR ELECTRONIC DOCUMENTS, AUDIO, AND VIDEO

You are providing items that will be electronically organized with other documents and files. To facilitate this process, and make the information you provide useful, it is important that the information be provided in **standard electronic format**.

PREFERRED FORMAT FOR ELECTRONIC DOCUMENTS

- We strongly discourage you from providing the documents in proprietary formats that require the use of specialized software to decrypt, view, or export the documents into useable formats. If you must use this format see the guidelines below.
- Documents should be provided in native format (see table below.)
- If native format is not available, or is not in the table below as a preferred format, then provide documents in PDF or multi-page TIF format.
 - One PDF or TIF file per document.
 - No embedded files within PDF files.
 - Printing and editing of PDF files must not be restricted.
 - No proprietary viewers.
 - Encryption, if used, should be in WinZip, True Crypt, or PDF format.

Type of Document	Preferred Format	Acceptable Format
Word Processor	DOC, DOCX, WPD, TXT	TXT, RTF, PDF, Multipage TIF
Spreadsheet	XLS, XLSX, CSV	
Email	PST, EML, MSG	
Database	PDF, TIF, JPG	
Pictures	JPG, PNG, TIFF, PDF	

PREFERRED FORMAT FOR AUDIO AND VIDEO FILES

- Do not provide audio or video in proprietary format that requires the use of specialized software to view or export the audio or video into useable formats.

Type of Document	Preferred Format	Acceptable Format
Audio	WAV, MP3	CDA(CD Audio Format)
Video	AVI, WMV, MPG	DVD Movie Format (AUDIO_TS and/or VIDEO_TS folders)

PROPRIETARY SOFTWARE FOR VIEWING DOCUMENTS, AUDIO, OR VIDEO FILES (if you must)

- **Do not** provide any items in any proprietary format that requires **the installation of software** on our computers.
- Standalone viewers that can run **without being installed** are acceptable **only if they provide an easy method for exporting the items into the standard electronic formats** indicated above. We prefer not to use the viewers as it takes substantially more time to review these documents.

IF YOU CANNOT MEET THESE REQUIREMENTS, OR YOU HAVE QUESTIONS

Please contact the Requesting AUSA if you have questions or if there is a compelling reason why the electronic records cannot be provided in one of these formats.

Certificate of Authenticity

Pursuant to Federal Rules of Evidence 803(6) and 902(11) regarding certified domestic records of regularly conducted activity, I hereby certify:

1. I am employed _____ (“the Business”) and am a person designated by the Business as a custodian of records with the authority to make this certificate.
2. I hereby certify that each memorandum, report, record, video and/or data compilation (collectively “document”) herewith is a record made and retained by the Business.
3. I further certify that the information in each attached document was made at or near the time of the occurrence of the matters set forth, by or from information transmitted by, a person with knowledge of those matters.
4. I further certify that each attached document was kept in the course of the regularly conducted activity of the Business.
5. I further certify that it is the regular practice of the Business to make and retain each attached document.
6. Pursuant to 28 U.S.C. § 1746, I certify under penalty of perjury that the foregoing is true and correct.

Date: _____

Signature

Name of Records Custodian